

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2001

Covering Sales Occurring in
October, November and December
and
Tax Collections Received in
October, November and December

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
First Quarter:	January, February, March	+6.6%	+1.7%	+5.0%
Second Quarter:	April, May, June	+3.8%	+1.2%	+2.6%
Third Quarter:	July, August, September	+8.9%	-3.4%	+3.3%
Fourth Quarter:	October, November, December	+4.2%	-2.2%	+6.8%

OFFICE OF STATE TAX COMMISSIONER

RICK CLAYBURGH
TAX COMMISSIONER

This report can be accessed at:
<http://www.ndtaxdepartment.com/forms/sales.html>

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2001 and sales and use tax collections received during the fourth quarter of 2001.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the fourth quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the third quarter of 2001 and collections paid with monthly returns on taxable sales and taxable purchases made in August, September, October and November of 2001. (Additional payments on November taxable sales and purchases will have been received after December, and will be reported as collections in the first quarter of 2002.)

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: www.ndtaxdepartment.com. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.

TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2001**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,285,436	\$88,938	\$3,374,374
Barnes	15,124,818	532,321	15,657,139
Benson	2,235,511	18,730	2,254,241
Billings	809,571	56,249	865,820
Bottineau	9,322,583	119,496	9,442,079
Bowman	5,336,488	301,699	5,638,187
Burke	1,657,863	72,885	1,730,748
Burleigh	234,680,209	13,578,895	248,259,104
Cass	459,905,006	41,024,279	500,929,285
Cavalier	5,820,983	45,212	5,866,195
Dickey	6,577,624	126,677	6,704,301
Divide	2,097,223	687,273	2,784,496
Dunn	2,849,739	192,716	3,042,455
Eddy	1,992,850	10,920	2,003,770
Emmons	4,297,099	41,016	4,338,115
Foster	7,134,201	319,717	7,453,918
Golden Valley	5,349,227	50,688	5,399,915
Grand Forks	201,731,415	11,315,270	213,046,685
Grant	3,034,919	311,908	3,346,827
Griggs	2,871,998	138,598	3,010,596
Hettinger	2,258,238	252,146	2,510,384
Kidder	2,717,776	27,969	2,745,745
LaMoure	7,484,259	114,527	7,598,786
Logan	2,601,565	21,937	2,623,502
McHenry	4,463,377	365,991	4,829,368
McIntosh	5,259,821	42,616	5,302,437
McKenzie	5,057,109	273,978	5,331,087
McLean	7,675,319	3,463,852	11,139,171
Mercer	9,757,772	319,234	10,077,006
Morton	35,865,922	1,742,265	37,608,187
Mountrail	4,585,007	60,764	4,645,771
Nelson	3,269,850	54,524	3,324,374
Oliver	711,334	23,084	734,418
Pembina	9,727,253	1,502,297	11,229,550
Pierce	8,109,933	420,913	8,530,846
Ramsey	30,819,848	459,425	31,279,273
Ransom	11,447,162	611,978	12,059,140
Renville	2,787,573	66,318	2,853,891
Richland	21,175,708	5,294,001	26,469,709
Rolette	6,112,025	80,703	6,192,728
Sargent	6,224,027	86,260	6,310,287
Sheridan	541,602	231,179	772,781
Sioux	64,386	654	65,040
Slope	142,507	45,897	188,404
Stark	58,756,069	2,726,588	61,482,657
Steele	1,509,185	198,418	1,707,603
Stutsman	44,510,936	2,412,339	46,923,275
Towner	2,129,476	248,798	2,378,274
Traill	11,559,335	165,034	11,724,369
Walsh	17,636,156	545,950	18,182,106
Ward	148,998,523	5,658,262	154,656,785
Wells	6,755,972	197,233	6,953,205
Williams	53,064,693	2,915,125	55,979,818
Subtotal In-State	\$1,509,894,481	\$99,663,746	\$1,609,558,227
Consolidated	56,069,442	48,924,025	104,993,467
Out-Of-State	<u>195,158,999</u>	<u>25,774,420</u>	<u>220,933,419</u>
Grand Total	\$1,761,122,922	\$174,362,191	\$1,935,485,113

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2000 and 2001**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2000	FOURTH QUARTER 2001	PERCENT CHANGE	FOURTH QUARTER 2000	FOURTH QUARTER 2001	PERCENT CHANGE
Adams	\$3,363,796	\$3,285,436	-2.33%	\$3,461,937	\$3,374,374	-2.53%
Barnes	14,444,992	15,124,818	4.71%	15,115,747	15,657,139	3.58%
Benson	1,746,363	2,235,511	28.01%	1,757,592	2,254,241	28.26%
Billings	694,801	809,571	16.52%	799,761	865,820	8.26%
Bottineau	9,306,500	9,322,583	0.17%	9,454,060	9,442,079	-0.13%
Bowman	5,452,314	5,336,488	-2.12%	5,713,280	5,638,187	-1.31%
Burke	1,628,916	1,657,863	1.78%	1,646,131	1,730,748	5.14%
Burleigh	209,063,714	234,680,209	12.25%	219,622,097	248,259,104	13.04%
Cass	425,501,977	459,905,006	8.09%	461,601,848	500,929,285	8.52%
Cavalier	5,424,163	5,820,983	7.32%	5,481,522	5,866,195	7.02%
Dickey	5,598,534	6,577,624	17.49%	5,770,572	6,704,301	16.18%
Divide	1,878,923	2,097,223	11.62%	2,259,145	2,784,496	23.25%
Dunn	3,027,561	2,849,739	-5.87%	3,162,879	3,042,455	-3.81%
Eddy	2,045,312	1,992,850	-2.56%	2,066,730	2,003,770	-3.05%
Emmons	4,176,341	4,297,099	2.89%	4,304,943	4,338,115	0.77%
Foster	6,972,861	7,134,201	2.31%	7,334,380	7,453,918	1.63%
Golden Valley	4,864,457	5,349,227	9.97%	4,924,015	5,399,915	9.66%
Grand Forks	180,887,652	201,731,415	11.52%	194,116,238	213,046,685	9.75%
Grant	2,554,269	3,034,919	18.82%	2,774,736	3,346,827	20.62%
Griggs	3,259,240	2,871,998	-11.88%	3,344,139	3,010,596	-9.97%
Hettinger	2,120,630	2,258,238	6.49%	2,173,310	2,510,384	15.51%
Kidder	2,905,159	2,717,776	-6.45%	2,938,651	2,745,745	-6.56%
LaMoure	5,547,933	7,484,259	34.90%	5,637,155	7,598,786	34.80%
Logan	2,756,048	2,601,565	-5.61%	2,761,968	2,623,502	-5.01%
McHenry	3,947,208	4,463,377	13.08%	4,366,870	4,829,368	10.59%
McIntosh	5,124,469	5,259,821	2.64%	5,156,327	5,302,437	2.83%
McKenzie	4,740,218	5,057,109	6.69%	5,075,627	5,331,087	5.03%
McLean	6,983,993	7,675,319	9.90%	8,050,538	11,139,171	38.37%
Mercer	8,643,993	9,757,772	12.89%	8,730,352	10,077,006	15.42%
Morton	33,870,371	35,865,922	5.89%	36,121,873	37,608,187	4.11%
Mountrail	4,679,156	4,585,007	-2.01%	4,778,819	4,645,771	-2.78%
Nelson	2,865,740	3,269,850	14.10%	2,922,246	3,324,374	13.76%
Oliver	625,573	711,334	13.71%	630,387	734,418	16.50%
Pembina	10,591,910	9,727,253	-8.16%	12,027,221	11,229,550	-6.63%
Pierce	7,065,920	8,109,933	14.78%	7,315,095	8,530,846	16.62%
Ramsey	30,970,454	30,819,848	-0.49%	31,307,296	31,279,273	-0.09%
Ransom	10,797,803	11,447,162	6.01%	10,881,197	12,059,140	10.83%
Renville	2,823,052	2,787,573	-1.26%	2,888,343	2,853,891	-1.19%
Richland	20,486,337	21,175,708	3.37%	24,521,968	26,469,709	7.94%
Rolette	6,278,473	6,112,025	-2.65%	6,319,959	6,192,728	-2.01%
Sargent	5,123,406	6,224,027	21.48%	5,869,681	6,310,287	7.51%
Sheridan	655,569	541,602	-17.38%	837,603	772,781	-7.74%
Sioux	51,019	64,386	26.20%	68,813	65,040	-5.48%
Slope	109,958	142,507	29.60%	112,529	188,404	67.43%
Stark	55,068,745	58,756,069	6.70%	57,336,053	61,482,657	7.23%
Steele	1,349,327	1,509,185	11.85%	1,447,204	1,707,603	17.99%
Stutsman	41,942,423	44,510,936	6.12%	44,122,463	46,923,275	6.35%
Towner	2,014,710	2,129,476	5.70%	2,244,764	2,378,274	5.95%
Traill	13,059,069	11,559,335	-11.48%	13,572,989	11,724,369	-13.62%
Walsh	16,881,506	17,636,156	4.47%	17,286,416	18,182,106	5.18%
Ward	142,312,485	148,998,523	4.70%	148,218,367	154,656,785	4.34%
Wells	6,246,796	6,755,972	8.15%	6,404,195	6,953,205	8.57%
Williams	50,461,550	53,064,693	5.16%	52,006,817	55,979,818	7.64%
Subtotal In-State	\$1,400,993,689	\$1,509,894,481	7.77%	\$1,488,844,848	\$1,609,558,227	8.11%
Consolidated and Out-Of-State	275,635,889	251,228,441	-8.85%	323,175,291	325,926,886	0.85%
Grand Total	\$1,676,629,578	\$1,761,122,922	5.04%	\$1,812,020,139	\$1,935,485,113	6.81%

TABLE 3

**Sales and Use Tax Collections
By County, Fourth Quarter 2001**

COUNTIES	TOTAL FOURTH QUARTER 2001 COLLECTIONS
Adams	\$172,516.65 *
Barnes	926,365.30 *
Benson	106,268.68
Billings	335,240.75 *
Bottineau	625,033.36 *
Bowman	313,918.22 *
Burke	84,681.65 *
Burleigh	14,886,176.77 *
Cass	30,612,859.72 *
Cavalier	329,802.70 *
Dickey	340,417.42 *
Divide	105,556.99 *
Dunn	117,257.37 *
Eddy	111,899.15 *
Emmons	235,354.37 *
Foster	436,425.11 *
Golden Valley	217,165.81 *
Grand Forks	13,356,930.59 *
Grant	121,489.88 *
Griggs	147,380.05 *
Hettinger	109,831.08 *
Kidder	129,028.25
LaMoure	284,000.52 *
Logan	119,431.62 *
McHenry	211,273.92 *
McIntosh	238,507.53 *
McKenzie	288,697.27 *
McLean	581,235.73 *
Mercer	548,818.42 *
Morton	2,279,427.91 *
Mountrail	271,440.59 *
Nelson	151,451.02
Oliver	26,260.20
Pembina	692,044.04 *
Pierce	442,057.30 *
Ramsey	1,970,009.27 *
Ransom	578,267.44 *
Renville	171,746.36 *
Richland	1,536,852.46 *
Rolette	392,672.11 *
Sargent	297,624.60 *
Sheridan	32,788.80 *
Sioux	4,012.06
Slope	7,216.50
Stark	3,639,936.02 *
Steele	99,017.44 *
Stutsman	2,650,346.12 *
Towner	109,228.65 *
Traill	484,748.43 *
Walsh	962,553.32 *
Ward	10,289,234.33 *
Wells	375,177.09 *
Williams	3,168,035.45 *
TOTAL COLLECTIONS	
Subtotal In-State	\$96,725,712.39
Consolidated	4,158,080.69
Out-Of-State	12,987,733.81
Total In- and Out-Of-State	\$113,871,526.89
Adjustments and Accounts Receivable	1,686,227.86
Grand Total In- and Out-Of-State	\$115,557,754.75
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2001**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,615,841	\$3,736	\$1,619,577
Beach	1,116	5,156,873	35,289	5,192,162
Beulah	3,152	6,113,305	495,413	6,608,718
Bismarck	55,532	233,709,552	12,975,389	246,684,941
Bottineau	2,336	6,989,767	54,536	7,044,303
Bowman	1,600	4,661,177	277,094	4,938,271
Cando	1,342	1,734,042	236,727	1,970,769
Carrington	2,268	6,957,237	315,851	7,273,088
Casselton	1,855	3,541,432	94,676	3,636,108
Cavalier	1,537	4,967,091	1,056,359	6,023,450
Cooperstown	1,053	2,245,095	135,356	2,380,451
Crosby	1,089	1,830,821	13,491	1,844,312
Devils Lake	7,222	30,129,580	452,291	30,581,871
Dickinson	16,010	55,452,065	2,566,205	58,018,270
Ellendale	1,559	2,024,416	71,263	2,095,679
Fargo	90,599	407,169,902	38,208,910	445,378,812
Garrison	1,318	2,367,696	341,335	2,709,031
Grafton	4,516	12,791,836	300,803	13,092,639
Grand Forks	49,321	194,113,917	11,161,105	205,275,022
Harvey	1,989	4,890,025	157,781	5,047,806
Hazen	2,457	3,065,533	51,846	3,117,379
Hettinger	1,307	3,133,112	87,476	3,220,588
Hillsboro	1,563	2,801,762	67,653	2,869,415
Jamestown	15,527	43,370,047	2,056,571	45,426,618
Kenmare	1,081	3,414,005	260,179	3,674,184
Langdon	2,101	4,935,084	34,397	4,969,481
Larimore	1,433	1,288,397	8,595	1,296,992
Lincoln	1,730	264,564	71,523	336,087
Linton	1,321	2,098,786	27,065	2,125,851
Lisbon	2,292	10,401,550	57,813	10,459,363
Mandan	16,718	31,876,505	1,649,968	33,526,473
Mayville	1,953	3,839,585	10,153	3,849,738
Minot	36,567	143,512,260	5,168,722	148,680,982
New Rockford	1,463	1,677,165	10,910	1,688,075
New Town	1,367	797,886	29,214	827,100
Northwood	959	4,232,304	30,353	4,262,657
Oakes	1,979	4,082,477	48,162	4,130,639
Park River	1,535	2,019,678	138,627	2,158,305
Rolla	1,417	4,150,085	67,137	4,217,222
Rugby	2,939	7,956,626	420,913	8,377,539
Stanley	1,279	2,975,934	28,595	3,004,529
Tioga	1,125	3,704,097	790,563	4,494,660
Valley City	6,826	13,563,509	519,951	14,083,460
Wahpeton	8,586	15,788,489	4,855,047	20,643,536
Walhalla	1,057	1,309,821	210,272	1,520,093
Washburn	1,389	3,207,118	18,867	3,225,985
Watford City	1,435	4,535,807	212,698	4,748,505
West Fargo	14,940	39,722,313	2,587,422	42,309,735
Williston	12,512	48,023,046	2,071,053	50,094,099
Wishek	1,122	3,423,611	30,585	3,454,196
Subtotal 50 Cities	394,276	\$1,403,632,826	\$90,575,940	\$1,494,208,766
Remaining City Data	247,924	106,261,655	9,087,806	115,349,461
Total In-State	642,200	\$1,509,894,481	\$99,663,746	\$1,609,558,227
Consolidated		56,069,442	48,924,025	104,993,467
Out-Of-State		195,158,999	25,774,420	220,933,419
Grand Total In- and Out-Of-State		\$1,761,122,922	\$174,362,191	\$1,935,485,113

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2000	FOURTH QUARTER 2001	PERCENT CHANGE	FOURTH QUARTER 2000	FOURTH QUARTER 2001	PERCENT CHANGE
Ashley	\$1,658,173	\$1,615,841	-2.55%	\$1,662,801	\$1,619,577	-2.60%
Beach	4,728,990	5,156,873	9.05%	4,774,748	5,192,162	8.74%
Beulah	5,255,634	6,113,305	16.32%	5,539,973	6,608,718	19.29%
Bismarck	208,192,196	233,709,552	12.26%	218,347,189	246,684,941	12.98%
Bottineau	7,092,156	6,989,767	-1.44%	7,133,796	7,044,303	-1.25%
Bowman	4,703,556	4,661,177	-0.90%	4,911,508	4,938,271	0.54%
Cando	1,572,005	1,734,042	10.31%	1,795,524	1,970,769	9.76%
Carrington	6,800,085	6,957,237	2.31%	7,159,757	7,273,088	1.58%
Casselton	3,511,490	3,541,432	0.85%	3,579,625	3,636,108	1.58%
Cavalier	5,830,223	4,967,091	-14.80%	6,913,140	6,023,450	-12.87%
Cooperstown	2,702,632	2,245,095	-16.93%	2,781,749	2,380,451	-14.43%
Crosby	1,637,762	1,830,821	11.79%	1,671,603	1,844,312	10.33%
Devils Lake	30,342,782	30,129,580	-0.70%	30,678,138	30,581,871	-0.31%
Dickinson	52,247,539	55,452,065	6.13%	54,388,440	58,018,270	6.67%
Ellendale	1,448,521	2,024,416	39.76%	1,529,526	2,095,679	37.01%
Fargo	382,397,846	407,169,902	6.48%	415,842,428	445,378,812	7.10%
Garrison	2,099,062	2,367,696	12.80%	2,246,304	2,709,031	20.60%
Grafton	12,072,506	12,791,836	5.96%	12,276,513	13,092,639	6.65%
Grand Forks	174,928,400	194,113,917	10.97%	188,024,647	205,275,022	9.17%
Harvey	4,747,334	4,890,025	3.01%	4,892,616	5,047,806	3.17%
Hazen	3,001,406	3,065,533	2.14%	3,049,552	3,117,379	2.22%
Hettinger	3,197,358	3,133,112	-2.01%	3,293,872	3,220,588	-2.22%
Hillsboro	2,350,360	2,801,762	19.21%	2,772,391	2,869,415	3.50%
Jamestown	40,793,398	43,370,047	6.32%	42,824,022	45,426,618	6.08%
Kenmare	3,122,063	3,414,005	9.35%	3,170,061	3,674,184	15.90%
Langdon	4,559,095	4,935,084	8.25%	4,595,857	4,969,481	8.13%
Larimore	1,311,581	1,288,397	-1.77%	1,317,772	1,296,992	-1.58%
Lincoln	239,204	264,564	10.60%	239,483	336,087	40.34%
Linton	2,122,514	2,098,786	-1.12%	2,177,633	2,125,851	-2.38%
Lisbon	9,826,716	10,401,550	5.85%	9,862,749	10,459,363	6.05%
Mandan	30,413,196	31,876,505	4.81%	32,524,912	33,526,473	3.08%
Mayville	4,006,385	3,839,585	-4.16%	4,014,010	3,849,738	-4.09%
Minot	137,229,029	143,512,260	4.58%	142,935,167	148,680,982	4.02%
New Rockford	1,824,209	1,677,165	-8.06%	1,845,515	1,688,075	-8.53%
New Town	871,132	797,886	-8.41%	935,620	827,100	-11.60%
Northwood	2,757,038	4,232,304	53.51%	2,792,374	4,262,657	52.65%
Oakes	3,820,788	4,082,477	6.85%	3,903,711	4,130,639	5.81%
Park River	2,521,853	2,019,678	-19.91%	2,565,228	2,158,305	-15.86%
Rolla	4,227,238	4,150,085	-1.83%	4,260,835	4,217,222	-1.02%
Rugby	6,918,916	7,956,626	15.00%	7,168,091	8,377,539	16.87%
Stanley	2,954,367	2,975,934	0.73%	2,987,607	3,004,529	0.57%
Tioga	3,718,463	3,704,097	-0.39%	3,762,802	4,494,660	19.45%
Valley City	12,552,744	13,563,509	8.05%	13,186,513	14,083,460	6.80%
Wahpeton	15,490,160	15,788,489	1.93%	19,263,535	20,643,536	7.16%
Walhalla	1,175,174	1,309,821	11.46%	1,258,748	1,520,093	20.76%
Washburn	2,975,055	3,207,118	7.80%	2,996,895	3,225,985	7.64%
Watford City	4,242,859	4,535,807	6.90%	4,534,648	4,748,505	4.72%
West Fargo	32,048,789	39,722,313	23.94%	34,178,464	42,309,735	23.79%
Williston	45,522,065	48,023,046	5.49%	46,899,110	50,094,099	6.81%
Wishek	3,311,537	3,423,611	3.38%	3,329,711	3,454,196	3.74%
Subtotal 50 Cities	\$1,303,073,584	\$1,403,632,826	7.72%	\$1,384,796,913	\$1,494,208,766	7.90%
Remaining City Data	97,920,105	106,261,655	8.52%	104,047,935	115,349,461	10.86%
Total In-State	\$1,400,993,689	\$1,509,894,481	7.77%	\$1,488,844,848	\$1,609,558,227	8.11%
Consolidated and Out-Of-State	275,635,889	251,228,441	-8.85%	323,175,291	325,926,886	0.85%
Grand Total In- and Out-Of-State	\$1,676,629,578	\$1,761,122,922	5.04%	\$1,812,020,139	\$1,935,485,113	6.81%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Fourth Quarter 2001**

CITIES	TOTAL FOURTH QUARTER 2001 COLLECTIONS
Ashley	\$81,065.72 *
Beach	212,365.17 *
Beulah	375,333.67
Bismarck	14,802,316.70 *
Bottineau	500,678.41 *
Bowman	263,145.41 *
Cando	87,978.44 *
Carrington	426,323.49 *
Casselton	150,271.77 *
Cavalier	379,326.62 *
Cooperstown	122,237.03 *
Crosby	97,047.91 *
Devils Lake	1,935,755.56 *
Dickinson	3,433,304.76 *
Ellendale	89,105.18 *
Fargo	27,093,555.83 *
Garrison	140,602.17 *
Grafton	677,280.83 *
Grand Forks	13,045,132.26 *
Harvey	256,186.62 *
Hazen	159,958.74 *
Hettinger	162,366.66 *
Hillsboro	142,091.11 *
Jamestown	2,581,700.37 *
Kenmare	168,798.02 *
Langdon	277,466.81 *
Larimore	62,769.75 *
Lincoln	23,103.37
Linton	117,337.22 *
Lisbon	484,876.15 *
Mandan	2,095,840.56 *
Mayville	205,235.52 *
Minot	10,001,808.15 *
New Rockford	94,948.86 *
New Town	53,836.84
Northwood	140,606.14
Oakes	230,609.03 *
Park River	144,123.53 *
Rolla	275,117.19 *
Rugby	434,402.64 *
Stanley	160,846.35 *
Tioga	265,141.84 *
Valley City	861,395.92 *
Wahpeton	1,232,823.22 *
Walhalla	83,183.83 *
Washburn	185,018.62
Watford City	261,855.68 *
West Fargo	2,885,370.15 *
Williston	2,828,869.55 *
Wishek	150,427.37 *
Subtotal 50 Cities	\$90,940,942.74
Remaining City Data	5,784,769.65
Total In-State	\$96,725,712.39
Consolidated	4,158,080.69
Out-Of-State	12,987,733.81
Total In- and Out-Of-State	\$113,871,526.89
Adjustments and Accounts Receivable	1,686,227.86
Grand Total In- and Out-Of-State	\$115,557,754.75
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2000 and 2001**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2000	FOURTH QUARTER 2001	
Mining and Oil Extraction	\$12,877,455	\$13,414,794	4.17%
Construction	55,788,379	56,681,479	1.60%
Manufacturing	74,024,442	78,234,305	5.69%
Transportation, Communication and Public Utilities	159,960,812	161,098,454	0.71%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	90,368,188	97,774,303	8.20%
Remaining Wholesale Trade	255,045,106	262,718,943	3.01%
TOTAL WHOLESALE TRADE	345,413,294	360,493,246	4.37%
Retail Trade	975,859,256	1,056,706,981	8.28%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	175,225,564	182,775,267	4.31%
Miscellaneous	12,870,937	26,080,587	102.63%
GRAND TOTAL	\$1,812,020,139	\$1,935,485,113	6.81%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			